

103D CONGRESS
1ST SESSION

H. R. 2001

To provide that certain games of chance conducted by a nonprofit organization not be treated as an unrelated trade or business of such organization.

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 1993

Mr. HOAGLAND (for himself, Mr. HOYER, and Mr. PETERSON of Minnesota) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide that certain games of chance conducted by a nonprofit organization not be treated as an unrelated trade or business of such organization.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. THE CONDUCTING OF CERTAIN GAMES OF**
4 **CHANCE NOT TREATED AS UNRELATED**
5 **TRADE OR BUSINESS.**

6 (a) Section 1834 of the Tax Reform Act of 1986 is
7 repealed for games conducted after October 22, 1986, and
8 subparagraph (A) of section 311(a)(3) of the Tax Reform
9 Act of 1984 shall be applied and administered as if such

1 section 1834 (and the amendments made by such section
2 1834) had not been enacted.

3 (b) If refund or credit of any overpayment of tax re-
4 sulting from the application of subsection (a) is prevented
5 at any time before the close of the 1-year period beginning
6 on the date of the enactment of this Act by the operation
7 of any law or rule of law (including res judicata), refund
8 or credit of such overpayment (to the extent attributable
9 to the application of subsection (a)) may, nevertheless, be
10 made or allowed if claim therefor is filed before the close
11 of such 1-year period.

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